IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 8/6/2016

C O R A M

The Honourable Mr.Justice S.Manikumar
and
The Honourable Mr.Justice D.Krishnakumar

Tax Case Appeal Nos.45 to 47 of 2016

Commissioner of Income Tax
Central Circle II
No.108 Nungambakkam High Road
Chennai 600 034. ...Appellant in all the appeals

Vs

R.S.Suriya ... Respondent in all the appeals

Prayer: Appeals filed against the order of the Income Tax Appellate Tribunal, Madras 'B' Bench, Chennai, dated 30/6/2015 in ITA Nos.1944, 1945 and 1946/Mds/2014 preferred against the order of the Commissioner of Income Tax(A) (C)-II, Chennai-34 made in ITA No.193 to 195/11-12 dated 25.03.2014 and preferred against the Assistant Commissioner of Income Tax, Central Circle-II (5), Chennai, dated 30.12.2011 made in PAN No.ALRPS0353G for the Assessment Year 2004-2007 respectively.

For appellant : Mr.T.R.Senthil Kumar
Senior Standing Counsel
for Income Tax.

For respondent : No appearance

C O M M O N J U D G M E N T

(Judgment of the Court was made by S.Manikumar,J)

These Appeals have been filed against the order of the Income Tax Appellate Tribunal, 'B' Bench, Madras, dated 30/6/2015.

2. The common substantial question of law raised in these appeals are:-

"Whether on the facts and in the circumstances of the case, the Appellate Tribunal was right in holding that the amount received as advance as per the agreements entered into by the assessee with different film producers, promising to render professional services were not taxable as income, even though the assessee was following cash system of accounting?"

3. Mr.T.R.Senthil Kumar, learned Senior Standing Counsel for Income Tax submitted that the tax implication in the instant appeals are less than the ceiling limit fixed by the Circular bearing No.21 of 2015, dated 10/12/2015. He further submitted that as per the Circular, Tax Case Appeals have been instructed to be withdrawn, subject to the matters covered under the circular.

4. Placing on record the above submissions, while dismissing the Tax Case Appeal Nos.45 to 47 of 2016, as withdrawn, substantial question of law raised is left open. No costs.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

To

1.The Commissioner of Income Tax(A) (C)-II,
Central Circle-II,
No.108, Nungambakkam High Road,
Chennai-34.

2.The Assistant Commissioner of Income Tax,
Central Circle-II(5),
Chennai-34.

3.The Registrar,
The Income Tax Appellate Tribunal 'B' Bench,
Chennai-34.

+1 cc to Mr.T.R.Senthilkumar, Advocate sr.30733

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srg 20/06/2016